



OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note

Fiscal Note On: **HB 481** HLS 10RS 1394

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 28, 2010	5:58 PM	<b>Author:</b> ROY
<b>Dept./Agy.:</b> Sheriffs, Ex Officio Tax Collectors, Director of Finance for		
<b>Subject:</b> Employment of Collection Agency		<b>Analyst:</b> Brian Devall

TAX/AD VALOREM TAX

EG INCREASE LF EX See Note

Page 1 of 1

Authorizes sheriffs and ex officio tax collectors to employ an agency to assist in the collection of delinquent ad valorem taxes and obligations and provides for the payment of such services on a fee basis

**Purpose of Bill:** This measure allows all sheriffs, ex officio tax collectors, and the director of finance for the City of New Orleans to employ an agency to collect delinquent taxes, interest, and penalties on a fee basis. This measure further provides that a sheriff or ex officio tax collector may pay a fee not to exceed 10% of the amount collected for such services. The fee amount shall be in addition to the amount of the fine, bond, tax, license fee, or other payment to be collected.

EXPENDITURES	2010-11	2011-12	2012-13	2013-14	2014-15	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2010-11	2011-12	2012-13	2013-14	2014-15	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

**EXPENDITURE EXPLANATION**  
**Expenditures may be impacted by an indeterminable amount as a result of this measure.**

Expenditures may either increase or decrease if the sheriff, ex officio tax collector, or director of finance for the city of New Orleans employ an agency instead of private counsel, as is currently provided in law. Collection costs may increase if the ten percent fee paid to the collection agency exceeds attorney fees. However, if the ten percent fee paid to the collection agency is less than attorney fees, collection costs may decrease.

Officials from Ascension, Lafayette, and Bossier Parish Sheriff’s offices do not anticipate an impact on expenditures based on this proposed legislation.

Attempts to obtain a response for anticipated expenditure impact from the director of finance for the City of New Orleans were unsuccessful.

**REVENUE EXPLANATION**  
**There is no anticipated direct material effect on local governmental revenues as a result of this measure.**

Officials from Ascension, Lafayette, and Bossier Parish Sheriff’s offices do not anticipate an impact on revenues based on this proposed legislation.

Attempts to obtain a response for anticipated revenues impact from the director of finance for the City of New Orleans were unsuccessful.